

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF OREGON**

In re: U.S. OUTDOOR HOLDING LLC
Debtor(s)

§ Case No. 20-32571
§
§
§

Debtor(s)

**CHAPTER 11 SUBCHAPTER V
TRUSTEE'S FINAL REPORT AND ACCOUNT**

Kenneth Eiler, chapter 11 trustee appointed under 11 U.S.C. § 1183(a), submits the following Final Report and Account of the administration of the estate pursuant to 11 U.S.C. § 1183(b)(1). The trustee declares under penalty of perjury as follows:

- 1) The case was filed on 09/04/20.
- 2) The trustee was appointed on 09/08/20.
- 3) The plan was confirmed on 01/27/21 and was not consensual.
- 4) The plan was modified by order after confirmation pursuant to 11 U.S.C. § 1193(b) on 06/02/22.
- 5) The trustee filed action to remedy default by the reorganized debtor in performance under the plan on NA.
- 6) The case was converted on 08/15/22.
- 7) Number of months from filing or conversion to last payment: 25.
- 8) Number of months case was pending: 24.
- 9) Total value of assets abandoned by court order: NA.
- 10) Total value of assets exempted: NA.
- 11) Amount of unsecured claims discharged without full payment \$0.00.
- 12) All estate bank statements, deposit slips, and canceled checks, or acceptable copies or images thereof, have been submitted to the United States Trustee.

Receipts:

Total paid by or on behalf of the debtor	\$	<u>296,120.57</u>	
Less amount refunded to debtor	\$	<u>86,160.00</u>	
NET RECEIPTS:			\$ <u>209,960.57</u>

Expenses of Administration:

Debtor Professional Fees	\$	<u>71,577.57</u>
Trustee Professional Fees	\$	<u>0.00</u>
Court Costs	\$	<u>0.00</u>
Trustee Expenses & Compensation	\$	<u>20,946.00</u>
Other	\$	<u>75,000.00</u>

TOTAL EXPENSES OF ADMINISTRATION:

\$ 167,523.57

Creditors:

<u>Creditor Name</u>	<u>Debt Type</u>	<u>Claim Scheduled</u>	<u>Claim Asserted</u>	<u>Claim Allowed</u>	<u>Principal Paid</u>	<u>Int. Paid</u>
IRS	S	\$93,115.20	\$71,027.15	\$71,025.15	\$6,000.00	
U.S. Small Business Administration	S	\$150,000.00	\$150,154.11	\$150,154.11	\$0.00	
Multnomah County-DART	S	\$0.00	\$1,609.57	\$1,610.00	\$1,610.00	
The Burton Corporation	S	\$56,123.18	\$64,302.43	\$64,302.43	\$8,200.00	

Tecnica Group USA Corp	S	\$4,005.38	\$50,297.91	\$50,297.91	\$4,500.00
National Funding	S	\$35,035.43	\$74,567.20	\$74,567.20	\$9,500.00
Crossroads Financing, LLC	S	\$0.00	\$0.00	\$0.00	\$0.00
Department of Consumer and Business Services	P	\$1,187.16	\$1,126.61	\$1,126.61	\$1,127.00
IRS	P	\$23,004.71	\$56,311.62	\$56,311.62	\$6,000.00
Oregon Employment Department	P	\$20,976.90	\$18,169.26	\$18,169.26	\$2,500.00
ODR Bkcy	P	\$0.00	\$24,259.51	\$24,259.51	\$3,000.00
Albers, Scott	P	\$1,224.91	\$1,224.91	\$1,224.91	\$0.00
Ariniello, Edward A	P	\$1,053.75	\$1,053.75	\$1,053.75	\$0.00
Beckham, Helena	P	\$585.62	\$585.62	\$585.62	\$0.00
Bittle, Jaime M.	P	\$1,313.92	\$1,313.92	\$1,313.92	\$0.00
Covey, Adam	P	\$1,035.00	\$1,035.00	\$1,035.00	\$0.00
Hilliard, Marshall	P	\$765.79	\$765.79	\$765.79	\$0.00
Leal, Erin E	P	\$512.58	\$512.58	\$512.58	\$0.00
Leng, Taylor	P	\$417.69	\$417.69	\$417.69	\$0.00
Loughrin, Owen D	P	\$876.78	\$876.78	\$876.78	\$0.00
Martinez-Vidal, Alexander	P	\$960.43	\$960.43	\$960.43	\$0.00
ODR c/o Ellen Rosenblum, Attorney	P	\$0.00	\$0.00	\$0.00	\$0.00
Roslow, Maxwell	P	\$805.91	\$805.91	\$805.91	\$0.00
SAIF	P	\$0.00	\$0.00	\$0.00	\$0.00

Sinz, Amber J	P	\$1,201.75	\$1,201.75	\$1,201.75	\$0.00
Whalen, Jamie	P	\$2,597.87	\$2,597.87	\$2,597.87	\$0.00
Luxottica of America Inc.	U	\$38,431.51	\$38,431.51	\$38,431.51	\$0.00
IRS	U	\$0.00	\$5.05	\$5.05	\$0.00
IRS	U	\$0.00	\$43,826.13	\$43,826.13	\$0.00
C3 Worldwide, LLC	U	\$43,565.52	\$0.00	\$35,325.18	\$0.00
Huser Integrated Technologies	U	\$2,077.00	\$2,077.00	\$0.00	\$0.00
Conductor LLC	U	\$6,750.00	\$0.00	\$27,000.00	\$0.00
Sport Obermeyer Ltd	U	\$11,866.09	\$0.00	\$11,866.09	\$0.00
American Express National Bank	U	\$54,867.51	\$54,867.51	\$54,867.51	\$0.00
Boardriders Wholesale, LLC	U	\$0.00	\$6,352.40	\$6,352.40	\$0.00
Boardriders Wholesale, LLC	U	\$0.00	\$6,414.71	\$6,414.71	\$0.00
Spark R&D	U	\$5,941.00	\$5,941.00	\$5,941.00	\$0.00
Chase Cardmember Service	U	\$14,951.60	\$0.00	\$14,951.60	\$0.00
Black Crows Corp	U	\$20,298.95	\$0.00	\$17,766.29	\$0.00
Sole Technology Headquarters	U	\$24,888.43	\$24,746.59	\$24,746.59	\$0.00
Westlife Distribution LLC	U	\$4,000.00	\$4,015.00	\$4,015.00	\$0.00
Wolverine World Wide, Inc.	U	\$0.00	\$1,581.72	\$1,581.72	\$0.00
Capital One - Spark Card	U	\$26,847.65	\$0.00	\$27,189.51	\$0.00

KeyBank National Association	U	\$0.00	\$267,892.56	\$0.00	\$0.00
Motion Water Sports	U	\$6,764.82	\$0.00	\$6,306.87	\$0.00
Marchon Eyewear, Inc.	U	\$6,624.68	\$0.00	\$6,552.70	\$0.00
U.S. Bank National Association	U	\$28,237.50	\$28,725.14	\$28,725.14	\$0.00
Marker Volkl USA Inc.	U	\$35,063.92	\$0.00	\$40,166.85	\$0.00
K2 Sports LLC	U	\$43,466.96	\$0.00	\$43,466.96	\$0.00
ODR	U	\$23,148.86	\$0.00	\$427.52	\$0.00
Amer Sports	U	\$100,463.28	\$0.00	\$147,840.74	\$0.00
VF Outdoor LLC	U	\$36,420.74	\$148,595.69	\$148,595.69	\$0.00
Robert D. Solomon, Trustee	U	\$0.00	\$711,457.91	\$711,457.91	\$0.00
Solomon Management, Inc.	U	\$1,250,000.00	\$1,269,784.99	\$1,269,748.99	\$0.00
POC USA	U	\$0.00	\$0.00	\$6,596.93	\$0.00
KPTV Digital	U	\$6,595.00	\$0.00	\$6,595.00	\$0.00
City of Portland	U	\$0.00	\$0.00	\$0.00	\$0.00
City of Portland	U	\$1,550.50	\$1,759.93	\$1,759.93	\$0.00
Aaric Unverzagt	U	\$50,000.00	\$0.00	\$50,000.00	\$0.00
Airblaster, LLC	U	\$23,174.34	\$0.00	\$23,174.34	\$0.00
Arcteryx Equipment	U	\$54,401.76	\$0.00	\$54,401.76	\$0.00
Bonfire	U	\$3,105.63	\$0.00	\$3,105.63	\$0.00
Bula Sports USA, INC	U	\$2,908.05	\$0.00	\$2,908.05	\$0.00

Carrie Lattimer-Ariniello	U	\$76,318.01	\$0.00	\$76,318.01	\$0.00
Clockwork Brand Management	U	\$862.13	\$0.00	\$862.13	\$0.00
Criteo Corp	U	\$5,788.65	\$0.00	\$5,788.65	\$0.00
Oregon Employment Department	U	\$0.00	\$0.00	\$13,459.17	\$0.00
Dakine Inc.	U	\$46,744.87	\$0.00	\$46,744.87	\$0.00
Earth2O	U	\$0.00	\$0.00	\$0.00	\$0.00
Goode	U	\$1,422.61	\$0.00	\$1,422.61	\$0.00
Gordini	U	\$5,893.85	\$0.00	\$5,893.85	\$0.00
Group Rossignol USA, Inc.	U	\$41,856.88	\$0.00	\$41,856.88	\$0.00
Hestra Gloves, LLC	U	\$7,643.80	\$0.00	\$7,643.80	\$0.00
Jupa Sports	U	\$5,531.68	\$0.00	\$5,531.68	\$0.00
Kulkea	U	\$1,914.49	\$0.00	\$1,914.49	\$0.00
Liberty Skis Corporation	U	\$12,347.00	\$0.00	\$12,347.00	\$0.00
Loser Machine, LLC	U	\$614.44	\$0.00	\$614.44	\$0.00
Mammut Sports Group	U	\$14,762.34	\$0.00	\$14,762.34	\$0.00
Marmot Mountain, LLC	U	\$19,590.00	\$0.00	\$19,590.00	\$0.00
MEDIAmerica, Inc.	U	\$7,700.00	\$0.00	\$7,700.00	\$0.00
Nidecker US	U	\$5,517.65	\$0.00	\$5,517.65	\$0.00
Nikita	U	\$1,924.99	\$0.00	\$1,924.99	\$0.00
Nils	U	\$17,046.54	\$0.00	\$17,046.54	\$0.00

Nitro Snowboards & L1 Outerwear	U	\$22,082.52	\$0.00	\$22,082.52	\$0.00
Nordica USA	U	\$7,917.58	\$0.00	\$7,917.58	\$0.00
O'Neill Wetsuits LLC	U	\$2,733.50	\$0.00	\$2,733.50	\$0.00
Phillip A & Priscilla S. Unverzagt Trust	U	\$150,000.00	\$0.00	\$150,000.00	\$0.00
Rhythm Swin	U	\$0.00	\$0.00	\$0.00	\$0.00
Rosenthal & Rosenthal, INC	U	\$6,845.93	\$0.00	\$6,845.93	\$0.00
SCARPA North America, Inc	U	\$3,839.57	\$0.00	\$3,839.57	\$0.00
Si Products - Sunince	U	\$2,405.67	\$0.00	\$2,405.67	\$0.00
Smith Sport Optics	U	\$27,706.16	\$0.00	\$27,706.16	\$0.00
Strafe Outerwear	U	\$1,526.53	\$0.00	\$1,526.53	\$0.00
Thyssenkrupp Elevator	U	\$832.01	\$0.00	\$832.01	\$0.00
Triple T Trading Ltd	U	\$764.50	\$0.00	\$764.50	\$0.00
UPS	U	\$3,828.94	\$0.00	\$3,828.94	\$0.00
VF Outdoor LLC - Reef	U	\$26,148.76	\$0.00	\$0.00	\$0.00
Vista Outdoor/Bell Sports	U	\$4,139.65	\$0.00	\$4,139.65	\$0.00
Volcom, LLC	U	\$82,470.63	\$0.00	\$82,470.63	\$0.00
Willamette Week	U	\$2,950.00	\$0.00	\$2,950.00	\$0.00
Workman	U	\$1,046.70	\$0.00	\$1,046.70	\$0.00
World Famous Sport, Inc.	U	\$1,798.11	\$0.00	\$1,798.11	\$0.00
Aaron Unverzagt	U	\$0.00	\$0.00	\$0.00	\$0.00

Aaron Unverzagt	U	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00
Bureau of Environmental Svcs	U	\$1,440.45	\$1,440.45	\$1,440.45	\$0.00
DC Shoes	U	\$6,352.40	\$6,352.40	\$6,352.40	\$0.00
Quiksilver Wholesale LLC	U	\$6,082.51	\$6,082.51	\$6,082.51	\$0.00
Reef - VF Outdoor LLC	U	\$2,482.72	\$2,482.72	\$2,482.72	\$0.00
Stanley Convergent Security Solutions	U	\$32.86	\$32.86	\$32.86	\$0.00
The North Face Outdoor, LLC	U	\$91,892.16	\$91,892.16	\$91,892.16	\$0.00
The Small Business Administration	U	\$266,607.00	\$266,607.00	\$266,607.00	\$0.00

Summary of Disbursements to Creditors:

	<u>Claims Allowed</u>	<u>Principal Paid</u>	<u>Interest Paid</u>
SECURED PAYMENTS:	<u>\$411,956.80</u>	<u>\$29,810.00</u>	
Priority Unsecured Payments:			
Domestic Support Arrearage	<u>\$0.00</u>	<u>\$0.00</u>	
Domestic Support Ongoing	<u>\$0.00</u>	<u>\$0.00</u>	
All Other Priority	<u>\$113,219.00</u>	<u>\$12,627.00</u>	
TOTAL PRIORITY:	<u>\$113,219.00</u>	<u>\$12,627.00</u>	
GENERAL UNSECURED PAYMENTS:	<u>\$3,906,828.50</u>	<u>\$0.00</u>	

Disbursements:

Expenses of Administration	\$ <u>167,523.57</u>	
Disbursements to Creditors	\$ <u>42,437.00</u>	
TOTAL DISBURSEMENTS:		\$ <u>209,960.57</u>

13) The trustee certifies that the foregoing summary is true and complete and all administrative matters for which the trustee is responsible have been completed. The trustee requests that the trustee be discharged and granted such other relief as may be just and proper.

Date: 10/26/2022By: /s/ Kenneth Eiler
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.